

AMENDMENTS TO THE SPECIFICATION

Page 1, beginning with line 3, amend the title as follows.

Semiconductor Device Manufacturing Method ~~and Acceleration Sensor~~

Page 29, beginning with line 2, replace the abstract with the following new abstract.

A semiconductor device manufacturing method includes forming an insulating layer on a semiconductor substrate, forming, over the insulating layer, a first sacrificial layer having a first opening, and forming, on the sacrificial layer, a first electrode and a dummy body between the first electrode and the first opening. A photoresist is formed on the structure obtained by the previous steps, the photoresist having a second opening that opens inside the first opening. The insulating layer is etched using the photoresist as a mask to expose the semiconductor substrate, and a second electrode is formed in contact with the exposed semiconductor substrate. The sacrificial layer is removed.